



Capital Improvement Program Description

The Town Manager is responsible for submitting a five-year capital planning program for all departments to the Select Board, Finance Committee, and Town Meeting each year. A Capital Planning Committee (CPC) was created in 1986 to advise and make recommendations to the Town Manager regarding the capital plan. The Committee comprises 9 members who meet between the months of September and December to review the requested capital items by all departments, boards, and committees and develop a recommended budget and plan to the Town Manager. The members include up to 5 members of the public, the Comptroller, the Treasurer/Collector, the Superintendent or her representative, and the Town Manager or his representative. The first year of the Capital Plan is submitted to the Town Meeting as the Capital Budget for appropriation. The Five Year Capital Plan is reviewed and revised each year to make changes in priorities and to add an additional year to the planning process.

The goal of the Capital Planning Program is to provide a means of planning for the maintenance and improvement of the capital assets and infrastructure of the Town. The maintenance of infrastructure and the capital assets are of vital importance to the delivery of the quality services. The following are the objectives:

- Review, plan, and coordinate capital improvements so as to promote a systematic, organized replacement and acquisition schedule.
- Ensure that, given limited resources, the capital needs of the community are met.
- Present a sound financial package so as to stabilize and level out the debt of the Town. It should assure timely planning for the most economical method of financing capital improvements.
- Ensure wider community participation in the planning of projects, reducing the pressure to fund some projects that do not present as great a need as others.
- Promote a more effective administration and coordination of capital projects to reduce scheduling problems and conflicting or overlapping projects not only among local departments, but also among other local and state agencies and private enterprises such as the gas and electric companies.

The Capital Planning Committee uses the following definitions when deciding whether a particular budget item shall be in the Capital Budget or the Operating Budget. Other communities may define these terms differently.

Capital Asset: An asset that (1) has an expected useful life of at least two years and (2) either has a unit cost of at least \$3,000 or is purchased in a program to gradually purchase a quantity of essentially identical units such that the total quantity price is over \$25,000.

Capital Improvement: An improvement to a capital asset that may reasonably be expected to either (1) adapt the capital asset to a different use or (2) appreciably lengthen the useful life of the capital asset beyond what may be expected with normal maintenance.

In reviewing the requests of the operating departments, the committee uses the following criteria for evaluation:

1. Imminent threat to the **health** and safety of citizens/property.
2. **Preservation** of operations/necessary expenditure. This does not include ordinary maintenance but rather maintaining a current service level through improvement of a capital asset. These may be major expenditures that will avoid costly replacement in the future.
3. Requirement of State or Federal **Law**/regulation.
4. Improvement of **infrastructure**.
5. Improvement of **productivity**.
6. **Alleviation** of an overtaxed/overburdened situation.

**The Capital Planning Process:**

The CPC receives capital budget requests from Department Heads and begins to meet and review requests in early October. The CPC members look at the Town's overall financial situation and, within this larger context, each department's request is compared to the request and the recommendation from the prior year and to the five-year capital plan for that department. The members also tend to ask if this request reflects an interdepartmental planning effort, if the department has considered other sources of funding, or if the department has undertaken any kind of cost/benefit analysis. CPC members like to see evidence of longer-term planning for departmental needs, as well as planning for maintenance expenses and of interdepartmental cooperation. Priorities that emerge suddenly in one year with no reference in prior year requests tend to be more heavily scrutinized.

Information Technology requests are expected to have passed through the master planning process, coordinated and updated through the Information Technology Advisory Committee (ITAC). The ITAC maintains a 5 year plan for IT expenses including phones, wireless, computer systems replacement, GIS, etc. Increasingly, the CPC looks for evidence of long-term interdepartmental planning around expenditures for buildings (with the Facilities Department), playgrounds, parks and fields (with the Recreation Department). Vehicles and copiers are common requests and the CPC is interested in coordinated purchasing programs for these items.

The capital budget is prepared from a Town-wide perspective. There is no assumption of a budget quota for individual departments. CPC members look at the history of spending patterns for each department. Departments that have requested and received more money than actually required or do not spend their appropriations in a timely manner tend to be more heavily scrutinized.

The CPC members each specialize in two or three departments and meet with those department heads during the Fall. The intent of these meetings is to enable the CPC to gain a fuller understanding of the current and long-term needs of the department and the process used to determine these needs. The results of these meetings are reported back to the whole CPC and are often discussed by the group.

The CPC converts the data requests to a spreadsheet and reviews the requests in relation to their priorities, their urgency, their cost, etc. By longstanding Town policy, the sum of money available to fund the Town's Capital program is approximately five percent (5%) of the total revenue. This sum includes the debt service from prior years. Historically the CPC has received requests far exceeding this sum. Thus very difficult decisions must be made as to what projects receive funding in any given year. After considerable review, the CPC recommends a capital budget for the Town, based on advice from the Finance Committee and others about what the Town can afford. The recommendations are submitted to the Town Manager.

The Capital Budget for FY2021 and the Capital Plan for FY2021 — 2025 are presented on the following pages. The terms "Bonds," "Cash," and "Other" are used to describe the sources of funding for the capital budget and plan. "Cash" refers to those expenditures that are paid for in their entirety in the next fiscal year directly from the general fund. "Bonds" refers to those expenditures that are acquired through borrowing, the payments for which may or may not affect the next fiscal year, but in any event are paid for over an extended period of time, usually five to twenty years. Those extended payments include both principal and interest, usually referred to as "debt service." Typically, capital expenditures less than \$100,000 are paid for in cash, not bonded. "Other" refers to those expenditures that are financed from sources that do not arise directly from the Town's tax levy; these sources may be state or federal grants, user fees, private donations, trust funds, and other non-tax sources. The last column, "CPA," refers to those projects that are recommended for Community Preservation Act funding.

**Capital Budget FY2021 and Capital Plan FY2021-FY2025**

The Town's capital improvements program policies call for the allocation of approximately 5% of the general fund revenues to the capital budget. This is exclusive of dedicated funding sources such as enterprise funds, grants, and proposition 2 ½ debt exclusion projects. For FY2021 funding for the capital budget is as follows:

Bonding:	\$3,458,650
Cash:	\$4,329,512
Other:	\$4,015,984

Our existing non-exempt debt is \$6,426,415 which is consistent with prior debt service projections for FY2021. The total capital budget for FY2021, including debt, is estimated at \$16 million. Major projects to be funded again this fiscal year include street and sidewalk work for approximately \$2.5 million, and water and sewer work for \$2.4 million.

Design and renovation of both the Robbins and the Fox Libraries are part of the FY2021-FY2025 capital plan. Design of the Robbins Library is budgeted at \$1.15 million in FY2023 and construction at \$12M in FY2025. Design for future renovation of the Fox Library is budgeted at \$650,000 in FY2024. Both projects will leverage additional funding sources including Library Trust Funds, the Arlington Libraries Foundation, and Friends Groups.

The capital budget for FY2021 includes nearly \$850,000 in bonding for a supplement to FY2020 funding for two playgrounds as the cost of constructing the two came in well beyond their original budgets. The increased cost of construction labor and materials has forced the Capital Planning Committee begin considering how to fund the construction of playgrounds in the future as estimated costs and funding estimates are not keeping pace with construction costs.

The Capital Planning Committee continued to consider the impact of the Community Preservation Act (CPA) funding on projects that have historically been funded through the capital budget, but could be eligible for CPA funding this fiscal year and beyond. The Committee has included \$4.4 million of recreation, open space, and historic preservation projects in the five year capital plan that has been recommended for CPA funding. The Community Preservation Committee has completed its review of final applications submitted for the FY2021 funding cycle and will make recommendations for CPA funding at Town Meeting.



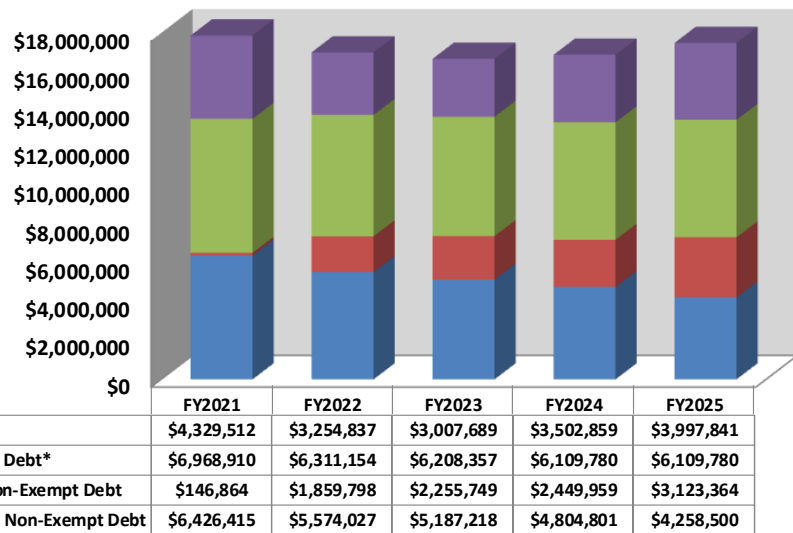
FY2021 Proposed Capital Financing Plan

Non-Exempt Debt: Debt service that is funded by the General Fund and within the limitations of Proposition 2 ½.

Exempt Debt: Debt service that is funded through a debt exclusion vote. A debt exclusion is an action taken by a community through a referendum vote to raise the funds necessary to pay debt service costs for a particular project from the property tax levy, but outside the limits under Proposition 2 ½.

Enterprise Fund Debt: Debt service that is funded from Water & Sewer rates.

Capital Plan Appropriation Summary



*Exclusive of Symmes debt service FY2021-2025

FY 2021		
Acquisition Expense by Funding Source		
Cash	\$	4,329,512
Bond	\$	3,458,650
Other	\$	4,015,984
Total Acquisition Expense	\$	11,804,146
Appropriation by Use of Funds		
Water/Sewer Debt Service (voted in Water/Sewer Fund budget)		
Prior	\$	1,345,695
New	\$	300,000
Total Water/Sewer Debt Service		\$ 1,645,695
Rink Enterprise Fund Debt Service (voted in Rink Fund budget)		
Prior	\$	56,256
New	\$	2,625
Total Rink Fund Debt Service	\$	58,881
Rink Fund Debt Payment		\$ 58,881
Recreation Enterprise Fund Debt Service (voted in Recreation Fund Budget)		
Prior	\$	42,875
New	\$	6,125
Total Recreation Debt Service	\$	49,000
Recreation Fund Debt Payment		\$ 49,000
General Fund subsidy of Recreation Debt	\$	-
General Fund Debt		
Non-Exempt, Prior	\$	6,327,284
Non-Exempt, New	\$	140,739
Non-Exempt Debt Subtotal		\$ 6,468,023
Exempt Debt		\$ 6,968,910
Total General Fund Debt Appropriation		\$ 13,436,933
Transfers and other sources: Non-Exempt Debt		
Ambulance Fund	\$	37,235
Antenna Fund	\$	284,027
Urban Renewal Fund	\$	47,344
Capital Carryforwards	\$	1,097,080
Transfers and other sources Subtotal		\$ 1,465,686
Net General Fund Non-Exempt Debt Expense		\$ 5,002,337
Transfers and other sources: Exempt Debt		
Thompson School	\$	384,674
Net General Fund Exempt Debt Expense		\$ 6,584,236
Net General Fund Debt Expense Total		\$ 11,586,573
(Total GF Exempt and Non-Exempt Debt, less Transfers and other sources)		
Cash Capital	\$	4,329,512
Transfers and other sources		
Sale of Assets	\$	18,000
Net General Fund Cash Capital Expense		\$ 4,311,512



Capital Budget Fiscal Year 2021

	BOND	CASH	OTHER	Grand Total
COMMUNITY SAFETY - FIRE SERVICES	\$302,000	\$35,000		\$337,000
Firefighter Protective Gear		\$25,000		\$25,000
Rescue Ambulance replacing 2013 Ford Horton	\$302,000			\$302,000
Furniture - Park Circle / Highland		\$10,000		\$10,000
COMMUNITY SAFETY - POLICE SERVICES		\$135,000		\$135,000
Vehicle Replacement Program		\$135,000		\$135,000
COUNCIL ON AGING TRANSPORTATION ENTERPRISE FUND			\$15,000	\$15,000
Van Replacement Program			\$15,000	\$15,000
FACILITIES	\$400,000	\$165,000		\$565,000
Town Hall - Renovations	\$300,000			\$300,000
Building exterior repairs - Parmenter	\$100,000			\$100,000
HVAC upgrades - Parmenter		\$100,000		\$100,000
Roof replacement - Dallin Library		\$40,000		\$40,000
HVAC replacement - Dallin Library		\$25,000		\$25,000
HEALTH & HUMAN SERVICES	\$515,000	\$90,700		\$605,700
Whittemore Robbins House - Cupola and slate roof		\$80,700		\$80,700
Whittemore Robbins Cottage	\$515,000			\$515,000
Conversion of property and restaurant files to electronic format		\$10,000		\$10,000
HUMAN RESOURCES		\$16,397		\$16,397
Human Resources Applicant Tracking and On-boarding		\$16,397		\$16,397
INFORMATION TECHNOLOGY		\$620,000		\$620,000
Conference Room Presentation Technology Program		\$10,000		\$10,000
School - Admin Computers and Peripherals		\$40,000		\$40,000
School - Network Infrastructure		\$20,000		\$20,000
School - Replacement academic PC's district wide		\$400,000		\$400,000
School - Software Licensing		\$40,000		\$40,000
Town Microcomputer Program		\$60,000		\$60,000
Town Software Upgrades & Standardization		\$50,000		\$50,000



Capital Budget Fiscal Year 2021 (cont.)

	BOND	CASH	OTHER	Grand Total
LIBRARY		\$51,698		\$51,698
MLN Equipment Schedule		\$51,698		\$51,698
PLANNING		\$325,000	\$50,000	\$375,000
Senior Center/Central School Renovation		\$250,000		\$250,000
Bike Rack Installation		\$25,000		\$25,000
Townwide ADA accessibility upgrades		\$50,000	\$50,000	\$100,000
PUBLIC WORKS CEMETERY DIVISION			\$10,000	\$10,000
Headstone Cleaning & Repair			\$10,000	\$10,000
PUBLIC WORKS ENGINEERING DIVISION		\$30,000		\$30,000
Utility Vehicle (Engineering 1)		\$30,000		\$30,000
PUBLIC WORKS HIGHWAY DIVISION	\$200,000	\$2,016,860	\$1,046,912	\$3,263,772
1 Ton Dump Truck w-Plow-Sander		\$68,000		\$68,000
33,000 GVW Dump Truck w-Plow		\$67,000	\$77,000	\$144,000
44,000 GVW, 4WD Truck w-Sander	\$90,000		\$94,912	\$184,912
Backhoe-Loader - 1.5 CY	\$110,000			\$110,000
Chapter 90 Roadway			\$750,000	\$750,000
Install Sidewalk Ramps - CDBG			\$125,000	\$125,000
Roadway Reconstruction		\$550,000		\$550,000
Roadway Reconstruction Override 2011		\$487,360		\$487,360
Sander Body		\$17,500		\$17,500
Sidewalk Ramp Installation		\$65,000		\$65,000
Sidewalks and Curbstones		\$550,000		\$550,000
Snow Plow Replacement		\$12,000		\$12,000
Accessibility Improvements (Override 2019)		\$200,000		\$200,000



Capital Budget Fiscal Year 2021 (cont.)

	BOND	CASH	OTHER	Grand Total
PUBLIC WORKS MER		\$60,000		\$60,000
Traffic Signal Maint & Upgrades		\$60,000		\$60,000
PUBLIC WORKS NATURAL RESOURCES DIVISION	\$180,000			\$180,000
Boom-Dump-Chip Truck	\$180,000			\$180,000
PUBLIC WORKS WATER/SEWER DIVISION			\$2,727,000	\$2,727,000
Drainage Rehab - Regulatory Compliance (Ch-308)			\$250,000	\$250,000
Hydrant and Valve replacement program			\$100,000	\$100,000
Sewer System Rehabilitation			\$900,000	\$900,000
Water System Rehabilitation			\$1,400,000	\$1,400,000
Utility Truck (Water/Sewer 1)			\$47,000	\$47,000
Utility Vehicle (Water/Sewer 1)			\$30,000	\$30,000
PURCHASING		\$51,435		\$51,435
Photocopier Replacement Program		\$51,435		\$51,435
RECREATION	\$350,000	\$60,000		\$410,000
ADA Study Implementation Program		\$50,000		\$50,000
Feasibility Study		\$10,000		\$10,000
Reservoir Improvements Phase II Supplement	\$350,000			\$350,000
REDEVELOPMENT BOARD		\$109,422	\$127,072	\$236,494
Interior finish upgrades - Jefferson Cutter		\$37,500		\$37,500
Whittemore Park upgrades			\$127,072	\$127,072
Interior repairs - 23 Maple Street		\$46,922		\$46,922
Boiler replacement - Jefferson Cutter		\$25,000		\$25,000



Capital Budget Fiscal Year 2021 (cont.)

	BOND	CASH	OTHER	Grand Total
SCHOOLS	\$1,361,650	\$563,000		\$1,924,650
Photocopier Lease Program		\$120,000		\$120,000
Window Screens in Schools		\$60,000		\$60,000
Security Updates		\$100,000		\$100,000
Bishop School Painting		\$35,000		\$35,000
Hardy Playground Supplemental	\$571,900			\$571,900
Custodial Equipment		\$13,000		\$13,000
Energy Efficiency Projects		\$20,000		\$20,000
Facilities Vehicle Replacement		\$50,000		\$50,000
Ottoson Elevator	\$220,000			\$220,000
Ottoson Exterior Step Work		\$50,000		\$50,000
Ottoson Lift		\$30,000		\$30,000
Peirce Playground Renovations	\$269,750			\$269,750
Van #105 - 8 Passenger Explorer		\$40,000		\$40,000
Van #112 - Athletics Van		\$45,000		\$45,000
Ottoson HVAC Rooftop Unit	\$300,000			\$300,000
TREASURER			\$40,000	\$40,000
Multi-Space Parking Meter Replacement			\$40,000	\$40,000
VETERANS' MEMORIAL RINK ENTERPRISE FUND	\$150,000			\$150,000
Bleacher Lift	\$150,000			\$150,000
Grand Total	\$3,458,650	\$4,329,512	\$4,015,984	\$11,804,146



CAPITAL PLAN FY2021-2025

	2021	2022	2023	2024	2025	Grand Total
COMMUNITY SAFETY - FIRE SERVICES	\$337,000	\$780,000	\$95,000	\$597,000	\$79,000	\$1,888,000
EQUIPMENT REPLACEMENT	\$35,000	\$75,000	\$75,000	\$30,000	\$30,000	\$245,000
Firefighter Protective Gear	\$25,000	\$25,000	\$25,000	\$30,000	\$30,000	\$135,000
Furniture - Park Circle / Highland	\$10,000					\$10,000
Jaws of Life - Extrication Equipment			\$50,000			\$50,000
Thermal Imaging Cameras Replacement		\$50,000				\$50,000
INFRASTRUCTURE IMPROVEMENT			\$12,000	\$112,000		\$124,000
Air Handler Replacement Park Circle			\$12,000	\$12,000		\$24,000
Central station exterior waterproofing				\$100,000		\$100,000
PUBLIC BUILDING MAINTENANCE		\$10,000	\$8,000			\$18,000
Apparatus Bay Heating Unit Park Circle			\$8,000			\$8,000
Carpeting - Flooring at Park Circle Station		\$10,000				\$10,000
VEHICLE REPLACEMENT	\$302,000	\$695,000		\$455,000	\$49,000	\$1,501,000
Engine Pumper to Replace #1025.		\$625,000				\$625,000
Lighting Plant Replace 2001 Ford vehicle #1015		\$70,000				\$70,000
Replace EM vehicle #1016 Air supply				\$70,000		\$70,000
Rescue Ambulance replacing #1026				\$345,000		\$345,000
Rescue Ambulance replacing 2013 Ford Horton	\$302,000					\$302,000
Vehicle Replacement - #1017 2012 Ford Escape				\$40,000		\$40,000
Vehicle Replacement - #1022 2014 Ford Interceptor					\$49,000	\$49,000
COMMUNITY SAFETY - POLICE SERVICES	\$135,000	\$203,000	\$194,000	\$162,000	\$202,000	\$896,000
EQUIPMENT REPLACEMENT		\$18,000	\$22,000	\$22,000	\$25,000	\$87,000
Automatic External Defibrillators		\$18,000				\$18,000
Bullet Proof Vest Program			\$22,000	\$22,000	\$25,000	\$69,000
VEHICLE REPLACEMENT	\$135,000	\$185,000	\$172,000	\$140,000	\$177,000	\$809,000
Animal Control Vehicle Replacement		\$45,000				\$45,000
Parking Control Vehicle(s)			\$32,000		\$32,000	\$64,000
Vehicle Replacement Program	\$135,000	\$140,000	\$140,000	\$140,000	\$145,000	\$700,000



CAPITAL PLAN FY2021-2025 (cont.)

	2021	2022	2023	2024	2025	Grand Total
COUNCIL ON AGING TRANSPORTATION ENTERPRISE FUND	\$15,000		\$15,000		\$15,000	\$45,000
VEHICLE REPLACEMENT	\$15,000		\$15,000		\$15,000	\$45,000
Van Replacement Program	\$15,000		\$15,000		\$15,000	\$45,000
FACILITIES	\$565,000	\$75,000	\$75,000	\$75,000	\$75,000	\$865,000
PUBLIC BUILDING MAINTENANCE	\$565,000	\$75,000	\$75,000	\$75,000	\$75,000	\$865,000
Building exterior repairs - Parmenter	\$100,000					\$100,000
HVAC replacement - Dallin Library	\$25,000					\$25,000
HVAC upgrades - Parmenter	\$100,000					\$100,000
Roof replacement - Dallin Library	\$40,000					\$40,000
Town Hall - Renovations	\$300,000	\$75,000	\$75,000	\$75,000	\$75,000	\$600,000
HEALTH & HUMAN SERVICES	\$605,700				\$250,000	\$855,700
DEPARTMENTAL PROJECT					\$250,000	\$250,000
Veterans Park					\$250,000	\$250,000
INFORMATION TECHNOLOGY	\$10,000					\$10,000
Conversion of property and restaurant files to electronic format	\$10,000					\$10,000
INFRASTRUCTURE IMPROVEMENT	\$515,000					\$515,000
Whittemore Robbins Cottage	\$515,000					\$515,000
PUBLIC BUILDING MAINTENANCE	\$80,700					\$80,700
Whittemore Robbins House - Cupola and slate roof	\$80,700					\$80,700
HUMAN RESOURCES	\$16,397					\$16,397
INFORMATION TECHNOLOGY	\$16,397					\$16,397
Human Resources Applicant Tracking and On-boarding	\$16,397					\$16,397
INFORMATION TECHNOLOGY	\$620,000	\$610,000	\$620,000	\$610,000	\$610,000	\$3,070,000
EQUIPMENT REPLACEMENT	\$10,000		\$10,000			\$20,000
Conference Room Presentation Technology Program	\$10,000		\$10,000			\$20,000
INFORMATION TECHNOLOGY	\$610,000	\$610,000	\$610,000	\$610,000	\$610,000	\$3,050,000
School - Admin Computers and Peripherals	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
School - Network Infrastructure	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
School - Replacement Academic PC's District Wide	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000
School - Software Licensing	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
Town Microcomputer Program	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
Town Software Upgrades & Standardization	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000



CAPITAL PLAN FY2021-2025 (cont.)

	2021	2022	2023	2024	2025	Grand Total
LIBRARY	\$51,698	\$54,109	\$1,210,498	\$747,298	\$12,053,524	\$14,117,127
DEPARTMENTAL PROJECT			\$1,150,000	\$680,000	\$12,000,000	\$13,830,000
Fox Library Building Project				\$680,000		\$680,000
Robbins Library Renovations			\$1,150,000		\$12,000,000	\$13,150,000
EQUIPMENT REPLACEMENT	\$51,698	\$54,109	\$60,498	\$67,298	\$53,524	\$287,127
MLN Equipment Schedule	\$51,698	\$54,109	\$60,498	\$67,298	\$53,524	\$287,127
PLANNING	\$375,000	\$125,000	\$125,000	\$100,000	\$100,000	\$825,000
DEPARTMENTAL PROJECT	\$125,000	\$125,000	\$125,000	\$100,000	\$100,000	\$575,000
Bike Rack Installation	\$25,000	\$25,000	\$25,000			\$75,000
Townwide ADA accessibility upgrades	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
MAJOR REPAIRS	\$250,000					\$250,000
Senior Center/Central School Renovation	\$250,000					\$250,000
PUBLIC WORKS CEMETERY DIVISION	\$10,000	\$10,000	\$145,000	\$10,000	\$10,000	\$185,000
DEPARTMENTAL PROJECT	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Headstone Cleaning & Repair	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
EQUIPMENT REPLACEMENT			\$135,000			\$135,000
Backhoe			\$135,000			\$135,000
PUBLIC WORKS ENGINEERING DIVISION	\$30,000		\$25,000	\$75,000		\$130,000
DEPARTMENTAL PROJECT			\$25,000			\$25,000
Roadway Consulting Services			\$25,000			\$25,000
EQUIPMENT REPLACEMENT				\$75,000		\$75,000
Mini-Excavator				\$75,000		\$75,000
VEHICLE REPLACEMENT	\$30,000					\$30,000
Utility Vehicle (Engineering 1)	\$30,000					\$30,000



CAPITAL PLAN FY2021-2025 (cont.)

	2021	2022	2023	2024	2025	Grand Total
PUBLIC WORKS HIGHWAY DIVISION	\$3,263,772	\$2,454,044	\$2,326,658	\$2,811,211	\$3,318,217	\$14,173,902
EQUIPMENT REPLACEMENT	\$97,500	\$30,500	\$29,500	\$151,000	\$182,500	\$491,000
1 Ton Dump Truck w-Plow-Sander	\$68,000				\$72,000	\$140,000
10 Wheel Dump Truck.				\$133,000		\$133,000
Asphalt Pavement Hot Box					\$60,000	\$60,000
Line Striping Machine		\$13,000				\$13,000
Sander Body	\$17,500	\$17,500	\$17,500	\$18,000	\$18,000	\$88,500
Snow Plow Replacement	\$12,000		\$12,000		\$12,500	\$36,500
Variable Message Board					\$20,000	\$20,000
ROADS AND PATHS INFRASTRUCTURE	\$2,727,360	\$2,294,544	\$2,062,158	\$2,480,211	\$2,898,717	\$12,462,990
Accessibility Improvements (Override 2019)	\$200,000	\$205,000	\$210,125	\$215,378	\$220,763	\$1,051,266
Chapter 90 Roadway	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$3,750,000
Install Sidewalk Ramps - CDBG	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000
Roadway Reconstruction	\$550,000	\$350,000	\$200,000	\$400,000	\$600,000	\$2,100,000
Roadway Reconstruction Override 2011	\$487,360	\$499,544	\$512,033	\$524,833	\$537,954	\$2,561,724
Sidewalk Ramp Installation	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	\$325,000
Sidewalks and Curbstones	\$550,000	\$300,000	\$200,000	\$400,000	\$600,000	\$2,050,000
VEHICLE REPLACEMENT	\$438,912	\$129,000	\$235,000	\$180,000	\$237,000	\$1,219,912
33,000 GVW Dump Truck w-Plow	\$144,000					\$144,000
33,000 GVW Dump Truck w-Plow (Highway 1)		\$129,000				\$129,000
44,000 GVW, 4WD Truck w-Dump Body					\$185,000	\$185,000
44,000 GVW, 4WD Truck w-Sander	\$184,912			\$180,000		\$364,912
Backhoe-Loader - 1.5 CY	\$110,000					\$110,000
Street Sweeper			\$235,000			\$235,000
Utility Truck (Highway 1)					\$52,000	\$52,000



CAPITAL PLAN FY2021-2025 (cont.)

	2021	2022	2023	2024	2025	Grand Total
PUBLIC WORKS MER	\$60,000	\$60,000	\$185,000	\$60,000	\$60,000	\$425,000
EQUIPMENT REPLACEMENT			\$125,000			\$125,000
Fork Lift			\$125,000			\$125,000
INFRASTRUCTURE IMPROVEMENT	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
Traffic Signal Maint & Upgrades	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
PUBLIC WORKS NATURAL RESOURCES DIVISION	\$180,000	\$129,000	\$172,500	\$110,000	\$161,000	\$752,500
EQUIPMENT REPLACEMENT			\$172,500		\$91,000	\$263,500
Mower 60"					\$28,500	\$28,500
Mower 80" w Wing Deck					\$62,500	\$62,500
Mower Trailer			\$7,500			\$7,500
Ride-On Mower			\$30,000			\$30,000
Skid Steer			\$75,000			\$75,000
Stump Grinder			\$60,000			\$60,000
VEHICLE REPLACEMENT	\$180,000	\$129,000		\$110,000	\$70,000	\$489,000
1 Ton Pickup Truck w-Dump Body		\$64,000		\$66,000		\$130,000
3-4 Ton Pickup Truck				\$44,000		\$44,000
Boom-Dump-Chip Truck	\$180,000					\$180,000
Tree Chipper		\$65,000				\$65,000
Utility Vehicles (2)					\$70,000	\$70,000
PUBLIC WORKS WATER/SEWER DIVISION	\$2,727,000	\$2,829,000	\$2,860,000	\$3,000,000	\$2,950,000	\$14,366,000
EQUIPMENT REPLACEMENT	\$30,000		\$110,000	\$100,000		\$240,000
Compressor Truck			\$100,000			\$100,000
Mini-Excavator Trailer			\$10,000			\$10,000
Pump Station Generator				\$100,000		\$100,000
Utility Vehicle (Water/Sewer 1)	\$30,000					\$30,000
INFRASTRUCTURE IMPROVEMENT	\$2,650,000	\$2,700,000	\$2,750,000	\$2,900,000	\$2,950,000	\$13,950,000
Drainage Rehab - Regulatory Compliance (Ch-308)	\$250,000	\$300,000	\$350,000	\$400,000	\$450,000	\$1,750,000
Hydrant and Valve replacement program	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Sewer System Rehabilitation	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$4,500,000
Water System Rehabilitation	\$1,400,000	\$1,400,000	\$1,400,000	\$1,500,000	\$1,500,000	\$7,200,000
VEHICLE REPLACEMENT	\$47,000	\$129,000				\$176,000
33,000 GVW Dump Truck w-plow (Water 1)		\$129,000				\$129,000
Utility Truck (Water/Sewer 1)	\$47,000					\$47,000



CAPITAL PLAN FY2021-2025 (cont.)

	2021	2022	2023	2024	2025	Grand Total
PURCHASING	\$51,435	\$40,684	\$63,033	\$60,350	\$56,100	\$271,602
EQUIPMENT REPLACEMENT	\$51,435	\$40,684	\$63,033	\$60,350	\$56,100	\$271,602
Photocopier Replacement Program	\$51,435	\$40,684	\$63,033	\$60,350	\$56,100	\$271,602
RECREATION	\$410,000	\$60,000	\$60,000	\$135,000	\$60,000	\$725,000
PARKS PLAYGROUNDS & FIELDS	\$410,000	\$60,000	\$60,000	\$135,000	\$60,000	\$725,000
ADA Study Implementation Program	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Feasibility Study	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Hill's Hill Project				\$75,000		\$75,000
Reservoir Improvements Phase II Supplement	\$350,000					\$350,000
REDEVELOPMENT BOARD	\$236,494	\$427,000				\$663,494
INFRASTRUCTURE IMPROVEMENT	\$127,072	\$427,000				\$554,072
Whittemore Park upgrades	\$127,072	\$427,000				\$554,072
PUBLIC BUILDING MAINTENANCE	\$109,422					\$109,422
Boiler replacement - Jefferson Cutter	\$25,000					\$25,000
Interior finish upgrades - Jefferson Cutter	\$37,500					\$37,500
Interior repairs - 23 Maple Street	\$46,922					\$46,922
SCHOOLS	\$1,924,650	\$1,543,000	\$418,000	\$2,523,000	\$333,000	\$6,741,650
DEPARTMENTAL PROJECT	\$135,000	\$400,000	\$100,000	\$100,000	\$100,000	\$835,000
Bishop School Painting	\$35,000					\$35,000
Bishop Water Penetration Prevention		\$300,000				\$300,000
Security Updates	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
EQUIPMENT REPLACEMENT	\$343,000	\$613,000	\$13,000	\$313,000	\$13,000	\$1,295,000
Custodial Equipment	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	\$65,000
Dallin Roof Top Units				\$300,000		\$300,000
Hardy HVAC Roof Top Units		\$600,000				\$600,000
Ottoson HVAC Rooftop Unit	\$300,000					\$300,000
Ottoson Lift	\$30,000					\$30,000



CAPITAL PLAN FY2021-2025 (cont.)

	2021	2022	2023	2024	2025	Grand Total
INFRASTRUCTURE IMPROVEMENT	\$1,171,650	\$200,000		\$1,600,000		\$2,971,650
Hardy Boiler		\$200,000				\$200,000
Hardy Playground Supplemental	\$571,900					\$571,900
Hardy Reroofing Phase II				\$800,000		\$800,000
Ottoson Elevator	\$220,000					\$220,000
Ottoson Exterior Step Work	\$50,000					\$50,000
Ottoson Roof Replacement				\$800,000		\$800,000
Peirce Playground Renovations	\$269,750					\$269,750
Window Screens in Schools	\$60,000					\$60,000
PHOTOCOPIER PROGRAM	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$600,000
Photocopier Lease Program	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$600,000
PUBLIC BUILDING MAINTENANCE	\$20,000	\$60,000	\$30,000	\$300,000		\$410,000
Bishop School Roof Repair				\$300,000		\$300,000
Energy Efficiency Projects	\$20,000	\$60,000	\$30,000			\$110,000
STUDENT TRANSPORTATION	\$40,000	\$100,000	\$95,000			\$235,000
Bus #101 - 53 Passenger			\$95,000			\$95,000
Bus #108 - 53 passenger bus		\$100,000				\$100,000
Van #105 - 8 Passenger Explorer	\$40,000					\$40,000
VEHICLE REPLACEMENT	\$95,000	\$50,000	\$60,000	\$90,000	\$100,000	\$395,000
Facilities Vehicle Replacement	\$50,000	\$50,000	\$60,000	\$50,000	\$50,000	\$260,000
Van # 109 - 8 Passenger Explorer				\$40,000		\$40,000
Van #112 - Athletics Van	\$45,000					\$45,000
Van #113 - Food Service					\$50,000	\$50,000



CAPITAL PLAN FY2021-2025 (cont.)

	2021	2022	2023	2024	2025	Grand Total
TREASURER	\$40,000					\$40,000
EQUIPMENT REPLACEMENT	\$40,000					\$40,000
Multi-Space Parking Meter Replacement	\$40,000					\$40,000
VETERANS' MEMORIAL RINK ENTERPRISE FUND	\$150,000	\$200,000				\$350,000
DEPARTMENTAL PROJECT	\$150,000					\$150,000
Bleacher Lift	\$150,000					\$150,000
MAJOR REPAIRS		\$200,000				\$200,000
Ed Burns Arena Roof Work		\$200,000				\$200,000
Grand Total	\$11,804,146	\$9,599,837	\$8,589,689	\$11,075,859	\$20,332,841	\$61,402,372

	2021	2022	2023	2024	2025	Grand Total
BOND	\$3,458,650	\$2,581,000	\$1,740,000	\$3,638,000	\$12,435,000	\$23,852,650
CASH	\$4,329,512	\$3,254,837	\$3,007,689	\$3,502,859	\$3,997,841	\$18,092,738
OTHER	\$4,015,984	\$3,764,000	\$3,842,000	\$3,935,000	\$3,900,000	\$19,456,984
CPA	\$587,000	\$425,000	\$525,000	\$675,000	\$2,175,000	\$4,387,000
Grand Total	\$12,391,146	\$10,024,837	\$9,114,689	\$11,750,859	\$22,507,841	\$65,789,372



CAPITAL PLAN FY2021-2025 (cont.)

Fiscal Year	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Prior Non-Exempt Debt Service	\$6,426,415	\$5,574,027	\$5,187,218	\$4,804,801	\$4,258,500	\$26,250,963
Cash	\$4,329,512	\$3,254,837	\$3,007,689	\$3,502,859	\$3,997,841	\$18,092,738
New Non-Exempt Debt Service	\$121,864	\$1,384,798	\$2,255,749	\$2,421,209	\$3,094,614	\$9,278,234
BAN Interest and Principal	\$25,000	\$475,000	\$0	\$28,750	\$28,750	\$557,500
Total Non-Exempt Tax Burden	\$10,902,791	\$10,688,662	\$10,450,656	\$10,757,620	\$11,379,705	\$54,179,434
Direct funding sources:						
Non-exempt Bond Premium (from FY2019)						\$0
Rink Enterprise Funds	(\$58,881)	(\$61,506)	(\$61,506)	(\$61,506)	(\$61,506)	(\$304,905)
Ambulance Revolving Fund	(\$37,235)	(\$97,095)	(\$94,231)	(\$75,367)	(\$150,878)	(\$454,806)
Capital Carry Forwards	(\$1,097,080)					(\$1,097,080)
Antenna Funds	(\$284,027)	(\$195,000)	(\$195,000)	(\$192,694)	(\$182,009)	(\$1,048,730)
Urban Renewal Fund	(\$47,344)	(\$45,744)	(\$44,144)	(\$42,544)	(\$40,944)	(\$220,719)
Recreation Enterprise Fund	(\$49,000)	(\$150,000)	(\$100,000)	(\$89,000)	(\$89,000)	(\$477,000)
Asset Sale Proceeds	(\$18,000)	(\$750,000)				(\$768,000)
Adjustments to 5% Plan:						
Roadway Reconstruction Override 2011	(\$487,361)	(\$499,545)	(\$512,033)	(\$524,833)	(\$537,954)	(\$2,561,726)
Accessibility Improvements Override 2019	(\$200,000)	(\$205,000)	(\$210,125)	(\$215,378)	(\$220,763)	(\$1,051,266)
2016 and prior Bond Premium	(\$260,240)					(\$260,240)
Prior Year Encumbered Debt Service						\$0
Debt service, Town-owned Rental Properties	(\$94,716)	(\$8,500)	(\$8,325)	(\$8,150)	(\$7,975)	(\$127,666)
Net Non-Exempt Plan	\$8,268,907	\$8,676,273	\$9,225,292	\$9,548,148	\$10,088,676	\$45,807,296
Pro Forma Budget	\$166,025,777	\$175,222,559	\$183,786,734	\$192,440,419	\$201,432,690	\$918,908,179
Budget For Plan at 5%	\$8,301,289	\$8,761,128	\$9,189,337	\$9,622,021	\$10,071,635	\$45,945,409
Plan as % of Revenues	4.98%	4.95%	5.02%	4.96%	5.01%	4.98%
Variance From Budget	\$32,381	\$84,855	(\$35,956)	\$73,873	(\$17,042)	\$138,113



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